

**Exhibit A-1**



■ Ernst & Young LLP  
MetLife Park  
99 World Avenue South  
P.O. Box 751  
Iselin, New Jersey 08830-0471

■ Phone: (732) 516-4200  
www.ey.com

December 21, 2006

Ms. Paula Stuard  
Director, Global Compensation  
WR Grace & Company  
7500 Grace Drive  
Columbia, MD 21044

Re: Tax Services Agreement

Dear Paula:

Thank you for choosing Ernst & Young LLP ("we" or "E&Y") to perform tax services for WR Grace (our "Client"). We appreciate the opportunity to assist you and look forward to working with you.

For each project that we agree to undertake for you, we will prepare a Statement of Work describing our services, as well as any advice, presentations, or filings to be made, our fees therefor, and any other project-specific arrangements. All of our services under Statements of Work will be subject to the terms and conditions of this letter and its attachments:

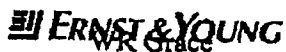
Our Standard Terms and Conditions for tax services;

Alternative Dispute Resolution procedures that apply to any disputes relating to any of our services; and

Notices with respect to our policies, procedures and professional obligations.

We may enter into Statements of Work with you for a period of three years following the date of this letter. We will perform all services under this letter, its attachments and the Statements of Work (together, the "Agreement") in accordance with applicable standards established by the American Institute of Certified Public Accountants, including its Statements on Standards for Tax Services.

Please sign this letter in the space provided below to indicate your agreement with these arrangements and return it to Joseph Coll at your earliest convenience. If you have any



Ernst & Young LLP

Page 2  
December 8, 2006

questions about any of these materials, please do not hesitate to contact Joseph Coll so that we can address any issues you identify before we begin to provide any services.

Thanks again for your selection of our firm.

Very truly yours,

A handwritten signature in cursive script, appearing to read 'P. Stuard'.

Ernst & Young LLP

AGREED:

WR Grace

By:

Paula Stuard, Director, Global Compensation

Attachments



Ernst & Young LLP

## Standard Terms and Conditions for Tax Services

1. **Independent Contractor.** E&Y will provide tax services to Client (the "Services") from time to time described in Statements of Work (each, an "SOW") solely as an independent contractor. Neither party shall have the right, power or authority to obligate or bind the other in any manner.
2. **Unexpected Events.** If changes to the scope or timing of any Services are required because of a change in applicable law or professional standards or events beyond a party's reasonable control, but not involving its fault or negligence (any of which, a "Change"), the parties agree to adjust the fees for, and/or timing of, the Services appropriately and, if necessary, Client will obtain Audit Committee approval of such adjustments. Each party shall be excused from default or delay in the performance of its obligations (other than payment obligations) under this Agreement to the extent caused by a Change.
3. **Client Data and Information.**
  - A. Client will timely provide, or cause to be provided, to E&Y all data, information and resources reasonably required by E&Y to perform the Services ("Client Data"). All Client Data shall be, to the best of Client's knowledge, true, correct and complete in all material respects and will not omit any material fact that would make any data or information provided to E&Y false or misleading. E&Y may rely upon the Client Data and will not evaluate or have any responsibility to verify independently the accuracy, completeness, or sufficiency of any Client Data for any purposes.
  - B. E&Y may disclose Client Data, including tax return information and other confidential information, to any affiliate of E&Y, any other member of the global Ernst & Young network or any of their respective affiliates (all such members, including E&Y and its affiliates, collectively, the "E&Y Entities," and any of them, an "E&Y Entity") and their respective employees, partners, consultants and contractors for the purpose of rendering the Services.
4. **Reliance and Disclosure.** All E&Y tax services and any advice, reports, materials, presentations, or other communications (collectively, "Advice") in connection therewith are provided solely for the benefit and use of Client and (other than filings provided to tax authorities) may not be relied upon by anyone else for any purpose without E&Y's prior written consent. Client (and, if applicable, its officers, directors, employees, agents and advisors) may disclose to any person or entity, without limitation, the tax treatment and tax structure of any transaction or any other tax position with respect to which E&Y provides tax Services and any Advice in connection therewith. In the event Client discloses such Advice to a third party, Client shall inform the third party that the third party cannot rely on the Advice for any purpose without E&Y's prior written consent. Client may not rely on any draft Advice.
5. **Technical Elements.** In performing the Services, E&Y may use certain data, modules, components, designs, utilities, subsets, objects, program listings, tools, models, methodologies, programs, systems, analysis frameworks, leading practices, and specifications developed or used by E&Y or its licensors, or to which E&Y otherwise has rights, including enhancements or improvements developed in the course of performing the Services (collectively, "Technical Elements"). Client may use the Technical Elements owned by E&Y or its licensors solely to the extent necessary for Client to use the Advice as permitted by this Agreement.
6. **Limitations.**
  - A. E&Y shall be solely responsible for the performance of the Services and all of the other liabilities and obligations of E&Y under this Agreement, including any SOW, whether or not performed, in whole or part, by E&Y, any other E&Y Entity, or any subcontractor or personnel of any E&Y Entity. Client and its affiliates or other persons or entities for or in respect of which any of the Services are provided shall have no recourse, and shall bring no claim, against any E&Y Entity other than E&Y, or against any subcontractors, members, shareholders, directors, officers, managers, partners or employees of E&Y or any other E&Y Entity, or any of the assets of any thereof, in connection with the performance of the Services or otherwise under the Agreement or any SOW.
  - B. Neither party will be liable to the other (or to any affiliate thereof or any other person or entity for or in respect of which any of the Services are provided), for any consequential, incidental, indirect, punitive or special damages (including loss of profits, data, business or goodwill) in connection with the performance of the Services or otherwise under this Agreement, regardless of



Ernst & Young LLP

### Standard Terms and Conditions for Tax Services

whether such liability is based on breach of contract, tort, strict liability, breach of warranty, failure of essential purpose or otherwise, and even if the first party is advised of the likelihood of such damages.

the prior written consent of the other party, provided, that E&Y may use Client as a reference for the Services or in a list of clients for which the Services have been provided.

- C. To the fullest extent permitted by applicable law (including, without limitation, for these purposes, the rules and interpretations of the AICPA and the U.S. Securities and Exchange Commission), and except in the case of E&Y's willful misconduct, the total aggregate liability of E&Y to Client (and to any affiliate thereof or any other person or entity for or in respect of which any of the Services are provided) in connection with the performance of the Services shall be limited to the fees actually paid to E&Y in respect of the Services directly relating to and forming the basis of Client's claim, regardless of whether liability is based on breach of contract, tort, strict liability, breach of warranty, failure of essential purpose or otherwise.
7. **Termination.** The terms of this Agreement shall apply to all SOWs until their termination. Unless earlier terminated as set forth below, an SOW shall terminate upon completion of the Services covered by the SOW. Client may terminate an SOW at any time upon 30 days written notice to E&Y. E&Y may terminate an SOW upon written notice to Client if: (1) Client is in breach of its material obligations hereunder or under the SOW and such breach is not cured within 30 days following receipt of written notice from E&Y of such breach; or (2) E&Y reasonably determines that it can no longer provide the Services in accordance with applicable professional obligations. In any event, Client shall pay for work-in-progress, completed Services and expenses incurred by E&Y through the effective date of the termination of an SOW.
8. **Information Requests.** If Client requests E&Y, or if E&Y is required by government regulation, subpoena or other legal process, to produce documents or personnel as witnesses with respect to the Services or this Agreement, Client shall, so long as E&Y is not a party to the proceeding in which the information is sought, reimburse E&Y at its standard billing rates for its professional time and expenses, as well as reasonable attorneys' fees and expenses, incurred in responding to such requests.
9. **Use of Names.** Neither party shall use, disclose or publicize the other party's name, trademark, service mark or logo in connection with the Services without
10. **Dispute Resolution.** Any controversy or claim arising out of or relating to the Services or this Agreement shall be submitted first to voluntary mediation, and if mediation is not successful, then to binding arbitration, in accordance with the attached dispute resolution procedures. Judgment on any arbitration award may be entered in any court having jurisdiction.
11. **Miscellaneous.**
- A. This Agreement merges and supersedes all prior and contemporaneous communications about the Services and the other matters contemplated by this Agreement. This Agreement, including each SOW, may be modified only in writing, signed by both parties. If any portion of this Agreement, including any SOW, is held to be void, invalid, or otherwise unenforceable, the other provisions shall not be affected.
- B. Neither party's rights or obligations under this Agreement, including any SOW, may be assigned, in whole or in part, without the prior written consent of the other party. E&Y may use independent contractors or consultants to assist in performing the Services or may perform the Services together with any other E&Y Entity, for whose benefit the provisions of this Agreement shall operate.
- C. This Agreement shall be governed by, and construed in accordance with, the laws of the State of New York, as if it were made and fully performed in New York by New York residents.
- D. Client represents and warrants to E&Y that (1) this Agreement has, if necessary, been considered and approved by Client's Audit Committee, and (2) the person signing this Agreement, or any SOW, is expressly authorized to execute it on behalf of, and to bind, Client, its affiliates and any other persons or entities for whose benefit any of the Services are provided.



**Dispute Resolution Procedures**

***Mediation***

A party shall submit a dispute to mediation by written notice to the other party or parties. The mediator shall be selected by the parties. If the parties cannot agree on a mediator, the International Institute for Conflict Prevention and Resolution ("CPR") shall designate a mediator at the request of a party. Any mediator must be acceptable to all parties.

The mediator shall conduct the mediation as he/she determines, with the agreement of the parties. The parties shall discuss their differences in good faith and attempt, with the mediator's assistance, to reach an amicable resolution of the dispute. The mediation shall be treated as a settlement discussion and shall therefore be confidential. The mediator may not testify for either party in any later proceeding relating to the dispute. The mediation proceedings shall not be recorded or transcribed.

Each party shall bear its own costs in the mediation. The parties shall share equally the fees and expenses of the mediator.

If the parties have not resolved a dispute within 90 days after written notice beginning mediation (or a longer period, if the parties agree to extend the mediation), the mediation shall terminate and the dispute shall be settled by arbitration. In addition, if a party initiates litigation, arbitration, or other binding dispute resolution process without initiating mediation, or before the mediation process has terminated, an opposing party may deem the mediation requirement to have been waived and may proceed with arbitration.

***Arbitration***

The arbitration will be conducted in accordance with the procedures in this document and the CPR Rules for Non-Administered Arbitration ("Rules") as in effect on the date of the Agreement, or such other rules and procedures as the parties may agree. In the event of a conflict, the provisions of this document will control.

The arbitration will be conducted before a panel of three arbitrators, to be selected in accordance with the screened selection process provided in the Rules. Any issue concerning the extent to which any dispute is subject to arbitration, or concerning the applicability, interpretation, or enforceability of any of these procedures, shall be governed by the Federal Arbitration Act and resolved by the arbitrators. No potential arbitrator may be appointed unless he or she has agreed in writing to these procedures.

The arbitration panel shall have no power to award non-monetary or equitable relief of any sort or to make an award or impose a remedy that (i) is inconsistent with the agreement to which these procedures are attached or any other agreement relevant to the dispute, or (ii) could not be made or imposed by a court deciding the matter in the same jurisdiction.

Discovery shall be permitted in connection with the arbitration only to the extent, if any, expressly authorized by the arbitration panel upon a showing of substantial need by the party seeking discovery.

All aspects of the arbitration shall be treated as confidential. The parties and the arbitration panel may disclose the existence, content or results of the arbitration only in accordance with the Rules or applicable professional standards. Before making any such disclosure, a party shall give written notice to all other parties and shall afford them a reasonable opportunity to protect their interests, except to the extent such disclosure is necessary to comply with applicable law, regulatory requirements or professional standards.

The result of the arbitration shall be binding on the parties, and judgment on the arbitration award may be entered in any court having jurisdiction.



Ernst & Young LLP

**Tax Services Notices**

1. Under Section 5079(a)(5) of the California Business and Professions Code and the regulations thereto, E&Y is required to inform its clients that in some circumstances, non-CPA personnel may participate in the performance of the Services.
2. In accordance with AICPA professional standards and the Financial Modernization Act of 1999, E&Y provides the following Privacy Policy Statement: E&Y considers all nonpublic information about its clients to be confidential, including personal and financial information provided by its clients or by others, as well as information E&Y generates on behalf of its clients. E&Y does not disclose confidential client information to unaffiliated third parties, other than E&Y Entities and their contractors or consultants in connection with the performance of the Services, except as permitted by law or professional obligations, without the client's consent. E&Y personnel, contractors and consultants working under E&Y's supervision are required to observe E&Y's policies concerning confidential client information and E&Y employs security systems designed to protect against unauthorized access to and use of confidential information.
3. Under AICPA professional standards, E&Y owns all working papers prepared by it to document, in accordance with E&Y policy and professional obligations, performance of the Services, and E&Y may retain, in confidence, copies of tax returns, Advice and other documents prepared by it.
4. E&Y may receive rebates in connection with certain purchases, which are used to reduce charges that E&Y would otherwise pass on to its clients.

**Exhibit A-2**





Ernst & Young LLP  
400 Park  
190 West Avenue South  
P.O. Box 751  
Asbury Park, New Jersey 08806-0471

Phone: (732) 516-1200  
www.ey.com

December 21, 2006

Ms. Paula Stuard  
Director, Global Compensation  
WR Grace & Company  
7500 Grace Drive  
Columbia, MD 21044

Re: Statement of Work – Expatriate Tax Services

Dear Paula:

This Statement of Work ("SOW") is made pursuant to the Agreement, dated December 21, 2006, between Client and E&Y and is effective as of the date hereof. The terms and conditions of the Agreement are incorporated into this SOW by reference. Capitalized terms used, but not defined, in this SOW have the meanings set forth in the Agreement.

#### Scope of Services

E&Y will provide expatriate tax services to WR Grace ("Client") starting January 1, 2007 continuing through December 31, 2009. Specifically, E&Y will provide to Client the services described in Attachments 1 and 1A (the "Services").

#### Covered Participants

E&Y will provide the Services for authorized participants in Client's expatriate tax program, including, when so determined by Client, employees of Client's subsidiaries and affiliates, who (1) have been identified to E&Y by Client as participants and (2) have elected to use E&Y's services and have executed an agreement in form similar to Attachment 2 ("Participants"). E&Y will provide the Services using information submitted by Participants and Client. E&Y will send a tax data organizer to each Participant that must be completed and returned in a timely manner by such Participant.

#### Our Fees and Billing

The fees for E&Y's services pursuant to this SOW are set forth in Attachments 1 and 1A hereto. E&Y will invoice Client on an interim basis with monthly reconciliations. Payment of each invoice is due 30 days upon receipt of the invoice. Nonpayment of undisputed fees for more than 90 days shall be grounds for termination of the contract.

A member firm of Ernst & Young Global Limited

004189208

004190334

WR Grace

Page 2  
 December 21, 2006

***Annual Tax Compliance Services (Global Individual Tax Return Preparation)***

E&Y will invoice the Company for 100% of the estimated fees for preparation of US tax returns and tax equalizations in February of each year. Other tax related advisory assistance will be billed monthly.

***Assignment Administration (Relocation) Services***

Phase	Billing Schedule
Pre-Assignment	Month following notification of the assignment
At-Post	Quarterly in advance
Repatriation	Month following notification of the repatriation
Post Repatriation	One time billed in the month following notification of the repatriation

In addition, Client shall reimburse E&Y for allocated and direct expenses incurred in connection with the performance of the Services. Allocated expenses include the costs of administrative items such as telephone, research material, facsimile, overnight mail, messenger, administrative support, among others, and are calculated at 17% of E&Y's standard professional rates including a tax processing fee of 7%. Direct expenses include reasonable and customary out-of-pocket expenses for items such as travel, meals, accommodations and other expenses specifically related to this engagement.

Our professional fees will be subject to the Consumer Price Index ("CPI") adjustment described below.

For purposes of this SOW, "CPI", as of any month, will mean the Consumer Price Index for All Urban Consumers, U.S. City Average, for all Items published by the Bureau of Labor Statistics of the Department of Labor, for such month. If, starting on the second anniversary of the SOW and continuing on each subsequent anniversary, the CPI ("Current Index") is higher than the prior anniversary's CPI ("Base Index"), then, effective as of such anniversary, the fees payable (as may have previously been adjusted pursuant to this paragraph) will increase by the percentage that the Current Index increased from the Base Index. This increase will be effective on the first calendar month following such anniversary; provided, however, that until the Current Index is announced, we will invoice Client at the previously established amounts of fees and, upon such announcement, will include on our next succeeding invoice an amount equal to the net increase in such amounts since the effective date of the increase.

Fees for the preparation of host country (non-U.S.) individual income tax returns will be based on the customary charges for these services by the Ernst & Young International, Ltd. or Ernst & Young Global Limited member firm providing the Services and will vary by country. Unless billed and paid locally, all amounts billed in foreign currency will be converted to U.S. dollars at the time of settlement. We will provide fee quotes by country, as requested.

WR Grace

Page 3  
December 21, 2006

#### **Renegotiation of Fees**

In the case of any change in the assumptions and/or Client responsibilities set forth in this SOW or a substantial reduction in the number of Participants to be served by E&Y, Client and E&Y agree to renegotiate E&Y's fees. If the parties do not reach an agreement on the renegotiated fees within thirty (30) days after E&Y has initiated negotiations with respect to its fees with Client, E&Y shall have the right to terminate this SOW. For purposes of this paragraph, "substantial reduction" shall mean a reduction of 20% or more of the initial Participant population used to determine the initial contract fees. A substantial reduction will also include a change in the type of assignments such as less long-term and more short-term assignments where such change is 20% or more of the population. The initial population size is 20 for tax services.

#### **Responsibilities**

Management of Client is responsible for establishing and maintaining its expatriate tax policies and, in that connection, it will:

- Designate the appropriate individual to be responsible for the expatriate tax function within Client. Based on our prior discussions, we understand that Janissa Garcia will be designated to perform that role.
- Determine the participants in its expatriate tax program for whom E&Y will perform Services pursuant to this engagement.
- Provide E&Y with accurate and timely data, and other appropriate resources, and require Client employees who are participants in the expatriate tax program to provide E&Y with accurate and timely data and information.

E&Y, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or performing management functions, including determining account codings and approving journal entries. E&Y will not perform management functions or make management decisions on behalf of Client. However, we may provide advice and recommendations to assist management of Client in performing its functions and making decisions.

Client agrees to perform the following functions in connection with E&Y's provision of tax services:

- Make all management decisions and perform all management functions, including determining account codings and approving all proposed journal entries;
- Assign a competent employee to oversee the tax services and evaluate the adequacy and results of the services;

WR Grace

Page 4  
December 21, 2006

- Accept responsibility for the results of the tax services; and
- Establish and maintain internal controls over the related Client processes.

E&Y will perform the Services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants.

#### **Fee Commitment Conditions**

E&Y's commitment to provide the Services for the fees set out in Attachments 1 and 1A is based upon the following conditions:

- E&Y receives from each Participant an executed agreement in the form attached hereto as Attachment 2 that contains a consent to the disclosure of tax return information and documents the commitment of the Participant to cooperate fully in the process. Full cooperation means that each Participant will provide E&Y in a timely manner with a properly completed electronic tax data organizer (unless E&Y has agreed to accept information in an alternative format and it and Client have agreed on the additional compensation attendant to such alternative), and will be responsive to requests for additional information. E&Y will bring to Client's attention any situation in which E&Y is not receiving full cooperation. E&Y will not be responsible for more than 3 attempts to secure information and at that time will escalate such issues to Client and Client will assume responsibility for obtaining the missing information from the Participant. In such instances where Client requests E&Y to continue to attempt to secure missing information, an additional charge will apply at our agreed rates.
- E&Y receives complete and accurate compensation information from the Client on a timely basis in a format that can be imported into our compensation bridging system.
- There are no material changes to applicable current U.S. federal and state laws and, where non-U.S. returns are to be prepared by Ernst & Young International, Ltd. or Ernst & Young Global Limited member firms, applicable laws of the foreign country.

Should the condition of the tax data or other documents prepared by Client or any Participant or provided by them to E&Y or other matters beyond E&Y's reasonable control require E&Y to expend additional time beyond that upon which E&Y's fee has been based, E&Y may need to adjust the fee for, and the schedule of, its performance. Adjustments to the fees and schedule of performance also may result from unanticipated issues that entail the expenditure of significant additional E&Y professional time.

WR Grace

Page 5  
December 21, 2006

**Other Provisions**

Notwithstanding anything contained in this Agreement to the contrary, either party may terminate this Agreement and its obligations hereunder upon written notice, if the other party breaches any of its material obligations hereunder and such breach is not cured within 15 days following receipt of written notice thereof. E&Y may terminate this Agreement, upon written notice to Client, if (A) delays due to Unexpected Events aggregate more than 30 days or (B) E&Y reasonably determines that it can no longer provide the Services in accordance with applicable professional obligations. Either E&Y or Client may terminate this Agreement at any time, upon 6 months prior written notice to the other. Client shall pay for work-in-progress, completed Services and expenses incurred by E&Y through the effective date of any termination.

If you have any questions regarding this agreement, please call Joseph Coll at (215) 448-5062. Please indicate your acceptance of the above arrangements by signing one copy of this letter and returning it to Joseph Coll.

We appreciate the opportunity to be of continued service to Client.

Very truly yours,

*Ernst & Young LLP*

Ernst & Young LLP

AGREED:

WR Grace

By:

*P. Stuard* 1/31/07  
Paula Stuard, Director, Global Compensation

**ATTACHMENT I**  
Page 1

Fee (in local currency)	Fee (in USD)	Country Where Work Performed	Service Performed	Scope of Services Performed	Scope Assumptions	Client/Expatriate Responsibility
	1,000	US	Amended Federal Tax Return	The preparation of an amended Federal tax return.	E&Y will prepare amended tax returns as authorized by Client. The expatriate will need to provide information as necessary for the preparation of the return.	Provision of any necessary information as can be provided by Client for the preparation of the amended return.
	400	US	Amended State Tax Return(s)	The preparation of an amended State tax return.	E&Y will prepare amended tax returns as authorized by Client. The expatriate will need to provide information as necessary for the preparation of the return.	Provision of any necessary information as can be provided by Client for the preparation of the amended return.
	2,050	US	Annual Expatriate Federal Tax Return	Preparation of Federal tax return.	Expatriate to complete Tax Organizer, as provided by E&Y, by agreed upon date with Client.	Client and expatriate to provide all data timely.
	450	US	Annual Expatriate State Tax Return	Preparation of state tax return	Expatriate to complete Tax Organizer, as provided by E&Y, by agreed upon date with Client.	Client and expatriate to provide all data timely.
	700	US	Arrival Tax Meeting	Meeting (either face to face or via telephone between E&Y & expatriate regarding host country tax implications of assignment); Assumes 1 hour meeting, preparation for the meeting, and the completion of a meeting checklist.	Expatriate to be contacted within 48 hours of receipt of information from relocation vendor.	Client to provide assignment letter and expatriate contact information in a timely fashion.
	700	US	Departure Tax Meeting	Meeting (either face to face or via telephone between E&Y & expatriate regarding tax implications in host country upon departure)	Expatriate to be contacted within 48 hours of receipt of information from relocation vendor.	Client to provide assignment letter and expatriate contact information in a timely fashion.
	475	US	Gross-Up Calculation	Preparation of a US gross-up calculation	Prepared on final year tax equalizations.	Client to provide complete information.
	575	US	Home Country Hypothetical Tax Calculation	Preparation of one hypn calculation at the start of assignment and updated annually. If amended calculations are required, additional fee would be agreed to with Client.	Prepared in connection with start of assignment. Additional calculations completed based on request of Client.	Client to provide complete compensation summary and assumptions to be used.

ATTACHMENT I  
Page 2

Fee (in local currency)	Fee (in USD)	Country Where Work to be Performed	Service Performed	Scope of Service Performed	Scope Assumptions	Client/Expatriate Responsibility
	475	US	Home Country Tax Equalization Calculation	Preparation of tax equalization calculation in accordance with Client tax equalization policy.	To be completed with annual tax return.	Client to provide complete compensation breakdown, including gross-ups and policy.
	Hourly Rates	US	ITIN Application	Preparation of ITIN application to be submitted on behalf of expatriates' dependents.	To be completed with the annual tax return.	Expatriate to provide necessary information to complete application.
	Hourly Rates	US	Preparation of Arrival/Departure Forms	Preparation of forms such as Form W-4, Form 673, Change of Address Form, etc. related to the arrival/departure of expatriate to/from the US.	To be completed in connection with the arrival or departure tax meeting.	Client/Expatriate to provide full information.
	Hourly Rates	US	Request for Extension including Detailed Calculations/Estimate	The preparation of Federal or State extension including a detailed tax calculation/estimate to determine possible payment to be made.	E&Y will prepare extensions prior to the filing due date(s) and will make sure to keep the expatriate in compliance with US filing deadlines.	Client to provide detailed compensation information and expatriate to provide data necessary to be able to calculate tax estimate.
	300	US	Request for Extension of Time to File	The preparation of Federal and State extensions as applicable, assuming no detailed calculations required.	E&Y will prepare extensions prior to the filing due date(s) and will make sure to keep the expatriate in compliance with US filing deadlines.	Basic information to be provided by Client and/or expatriate to complete extension.
	Hourly Rates	US	Response to Routine Tax Authority Notice	Review and response to notices issued by the taxing authority. If issues are more complex, time would be billed at agreed upon hourly rates.	E&Y will undertake the prompt review of notices received from the tax authority, and timely notification or clarification of any issues arising.	Client and/or expatriate to provide information as requested.
Available on request		Non-US	Non-US Tax Return	Preparation of annual basic non-US tax returns of host country as agreed by company	Expatriate to complete Tax Organizer, as provided by E&Y, by agreed upon date with Client.	Client and expatriate to provide all data timely.

Note: Our professional fees will be subject to the Consumer Price Index ("CPI"). See body of engagement letter.  
Note: Fees are based on home country fees not in US\$.

## ATTACHMENT 1

Page 1

### SERVICES NOT COVERED:

- Federal State and Local Income Tax Returns involving complex forms, schedules or transactions
- State and Local Income Tax Returns not due to Client Assignment
- Children's or other dependents' Tax Returns
- Retirement, Insurance, Financial or Estate Planning
- Personal Tax Planning
- Gift Tax Returns
- Financial Counseling Concerning Stock Options
- Investment Advice
- Advice on Rental of Non-Principal Residence
- U.S. Domicile Ruling Requests
- Non-U.S. Tax Returns, other than Host Country unless specifically agreed by Client, the Participant and E&Y
- Tax Returns relating to household employees
- Returns that include more than 3 Schedule K-1s



## ATTACHMENT 1A

Page 1

### I. Full Scope of Center Services Population

E&Y's Global Employment Solutions Center will perform the following services for the population defined by Client as the "full scope of services population" and for other employees of Client selected in the future for long-term international assignment to the extent the Client's International Assignment policy provides for such support: Process Implementation, Pre-Departure Support Services, At-Post Support Services, Repatriation Support Services and Post-Repatriation Support Services indicated below.

For the purposes of this Agreement, "Global Employee" means each employee of the Client that is currently on, or is in the future placed on, international assignment outside his or her country of residence; provided that any such employee shall only be regarded as a "Global Employee" while on such assignment.

#### A. Pre-Departure Support Services

Arrange with a vendor to provide assessment of cultural adaptability of candidate and spouse.

Arrange with a vendor to provide cost of living, housing and hypothetical tax data on behalf of Client.

Notify tax return preparers (home and host locations) of assignment specifics.

Prepare Letter of Assignment and submit to Client for approval.

Prepare initial compensation statement, submit to Client for approval, and distribute to Client payroll department for processing.

Conduct policy orientation sessions for Global Employee and spouse.

Arrange with a vendor to provide or procure house hunting and destination location orientation services.

Arrange with a vendor to provide or procure required work permit and/or visas.

Arrange with a vendor to provide or procure language training for Global Employee and family.

Arrange with a vendor to provide or procure immunizations and medical exams, if required.

Notify health, welfare and other benefit plan administrators of Global Employee status.

Arrange with a vendor to provide or procure home sale or rental assistance in present location.

Arrange with a vendor for review of financial terms of housing lease for destination country accommodations (no legal review).

## ATTACHMENT 1A

Arrange with a vendor to provide or procure household goods shipments and storage, including collection of inventories, and coordination of required appraisals and insurance.

Research requirements for shipping pets and arrange with vendor to provide or procure shipment of pets.

Initiate long term advances for any appliances, deposits on destination country housing, etc.; forward to appropriate accounting group for approval and payment.

Calculate any lump sum payments to Global Employee and forward to appropriate accounting group for approval and payment.

Arrange with a vendor to provide or procure direct deposit arrangements and banking services, if requested, with Client payroll department.

Apply for United States Social Security Certificate for Totalization Agreements, as appropriate, and forward to Client upon receipt.

Arrange with a vendor to provide or procure the application for renter's insurance, as appropriate.

Arrange with a vendor to provide or procure temporary living in present and destination location.

Arrange with a vendor to provide or procure international schooling arrangements.

Review expense reports and vendor invoices for adherence to Client guidelines and services requested; forward to appropriate Client accounting group for approval and payment.

Arrange with a vendor to provide or procure insurance claims for damage incurred during shipment, if any.

Arrange with a vendor to provide or procure emergency/medical/evacuation services.

**B. At-Post Support Services**

Arrange with a vendor to provide cost of living, housing and hypothetical tax data on behalf of Client.

Maintain and update Global Employee record with salary changes, promotions, addresses, phone numbers, and other appropriate data changes.

Review cost of living index changes reported by a Client's vendor and determine need for change per Client policy.

Issue revised compensation statements and memos of explanation to Global Employees as needed to reflect changes in cost of living allowances, currency fluctuations, salary increases, and family size changes; forward to Client payroll department for approval and processing.

ATTACHMENT 1A

- Initiate quarterly proactive contact with each Global Employee family.
- Maintain record of conversations with Global Employee and/or Client.
- Track United States Social Security Certificates for Totalization Agreements and extend United States coverage when required.
- Provide continuous support to each Global Employee, answering questions, resolving problems and settling issues in coordination with Client and vendors.
- Communicate with Client each policy exception requested by Global Employee with detailed explanation.
- In accordance with Client's policy, prepare, review, and submit to appropriate Client accounting group for approval and processing, all assignment-related recurring and non-recurring payments and third party payments made by the Client on behalf of the Global Employee.
- Accumulate U.S. Global Employee allowances reported on paychecks or equivalent payroll report and answer routine Global Employee allowance-related questions.
- Review and arrange for the update of assignment-related payments made by Client's foreign offices or accounts payable department to Client payroll system on a periodic basis.
- Review statements of compensation on a periodic basis, reconcile to payroll records, and inform Client of identified corrections and reclassifications.
- Provide year-end compensation report to Client payroll department to allow incorporation of known elements of Global Employee compensation on the database and inclusion in the Form W-2.
- Furnish Global Employee compensation for foreign tax return preparation to appropriate tax return preparer.
- Coordinate and submit request for payment of foreign taxes for Global Employees and forward directly to appropriate Client accounting group for approval and payment.
- Coordinate extension and/or amount of estimated U.S. tax payments as identified by tax return preparer and forward to appropriate Client accounting group for approval and payment.
- Request U.S. tax return payments as identified by tax return preparer to be included in tax return, forward to Client payroll department for approval and payment.
- Coordinate the settlement of tax equalization payments due to or from the Global Employee. If payment is not received after one (1) follow-up by E&Y, it will be referred to Client for further action.

**ATTACHMENT 1A**

Maintain Global Employee tax program eligibility list.  
Maintain ancillary personnel file for Global Employees related to international assignment.

Maintain Global Employee directory with addresses, phone numbers and other appropriate information; update monthly.

Provide standard E&Y reports and forms to Client or used in conjunction with the Client on a regular basis.

Client will provide worldwide compensation information in an electronic format for the term of this Agreement. Client will also provide these payments to E&Y correctly and completely on a minimum of a quarterly basis. Data that is not received on a timely basis, is incorrect or incomplete, or in other than an electronic format will incur additional fees. E&Y will coordinate gathering of worldwide compensation payments for each Global Employee. If payment information is not received after one (1) follow-up by E&Y, the request for information will be referred to Client for further action. Additional follow-ups will incur additional fees.

E&Y will assume information furnished by Client is accurate but will review any detail monthly compensation provided for reasonableness. E&Y will provide a list of potential changes to Client payroll department to allow for the correction of data identified as incorrect and for any identified missing information to be included in the payroll system(s) for preparation of the appropriate year end payroll reports.

The fees shown in Exhibit B are based upon the premise that E&Y will be dealing with only one Client payroll group for compensation processing and tracking purposes. If there are additional payroll groups involved, additional fees will apply.

It is the Client's responsibility to ensure that all payments made to or on behalf of employees through payroll, accounts payable, or other Client sources are correct and accurate. E&Y can assist the Client by performing an audit of payments for an additional fee.

**C. Repatriation Support Services**

Notify tax return preparers of repatriation date for tax planning purposes.

Review repatriation process with Global Employee.

Arrange with a vendor to provide or procure house hunting trips and destination information package, as appropriate.

Arrange with a vendor to provide or procure the termination of any known lease in present international assignment location, as appropriate.

## ATTACHMENT 1A

Arrange with a vendor to provide or procure household goods shipments, including collection of inventories and coordination of required appraisals and insurance, per Client Global Employee policy.

Research requirements for shipping pets and arrange with vendor to provide or procure shipment of pets.

Arrange with a vendor to provide or procure temporary living accommodations in present international assignment location and in destination location.

Coordinate with the tax preparer the close-out of long term advances; reclassify uncollected amounts as appropriate; notify appropriate Client accounting group for approval and processing.

Notify Client payroll department or outside banking service to terminate direct deposit to foreign bank account.

Notify Client payroll department to terminate assignment-related allowance, reimbursements, and deductions and reinstate regular tax withholdings.

Coordinate with appropriate home and host Client accounting group to discontinue recurring third party payments.

Calculate and request lump sum payments due Global Employee; forward to appropriate Client accounting group for approval and payment.

Update Global Employee record with transfer or termination information.

Reconcile and recover known excess payments made to vendors and notify appropriate Client contact of known excess payments and/or advances made to employee; reclassify uncollected amounts as appropriate; notify appropriate Client accounting group for approval and processing.

Notify benefit plan administrators of Global Employee's transfer to destination location.

Arrange with a vendor to provide or procure home purchase or termination of rental management in destination location.

Arrange with a vendor to cancel coverage for emergency/medical/evacuation services.

Arrange with a vendor to provide or procure the delivery of household goods from storage.

Arrange with a vendor to provide or procure insurance claims for damage incurred during shipment or storage.

Arrange with a vendor to provide or procure repatriation training for Global Employee and family, as appropriate....

## ATTACHMENT 1A

Review expense reports and vendor invoices for adherence to Client guidelines and services requested; forward to appropriate Client accounting group for approval and payment.

### D. Post-Repatriation Support Services

Arrange for the annual continuing involvement of returned Global Employee in tax program.

Initiate and submit requests for payment of subsequent years' foreign taxes to appropriate Client accounting group for approval and payment.

Coordinate the settlement or payment of tax equalization amounts as long as repatriate remains in Client tax program. If payment is not received after one (1) follow-up by E&Y, it will be referred to Client for further action.

Coordinate with Client payroll department to allow incorporation of international assignment-related payments in subsequent years on the database and inclusion in the Form W-2.

Provide year-end compensation report to Client payroll department to allow incorporation of known elements of Global Employee compensation on the database and inclusion in the Form W-2.

As identified by tax return preparer, communicate final tax year gross-up percentages to Client payroll department.

### E. Cost Estimate as requested for each Global Employee

## II. Compensation Accumulation Services for Permanent Transfers

E&Y's Center will perform the following services for the population defined by Client as Permanent Transfers during years in which they are approved for tax preparation services.

Pre-Departure Services as outlined above.

Accumulate allowances reported on paychecks or equivalent payroll report

The fees shown in are based upon the premise that home, host and accounts payable payment data will be provided by Client to E&Y in a paper or spreadsheet format identified by Client. Client will provide these payments to E&Y correctly and completely on a minimum of a quarterly basis. Data that is not received on a timely basis, is incorrect or incomplete, will incur additional fees. E&Y will coordinate gathering of worldwide compensation payments for each Permanent Transfer Employee. If payment information is not received after one (1) follow-up by E&Y, the request for information will be referred to Client for further action. Additional follow-ups by E&Y will incur additional fees.

# ATTACHMENT 1A

Review all assignment-related payments made by Client's foreign offices or accounts payable department to Client payroll department on a periodic basis. Client to update earnings record, if necessary.

E&Y will review payroll records for reasonableness, on a periodic basis, informing Client of any identified corrections or reclassifications.

It is the Client's responsibility to ensure that all payments made to or on behalf of Permanent Transfer Employees through payroll, accounts payable, or other Client sources are correct and accurate. E&Y can assist the Client by performing an audit of payments for an additional fee.

Provide year-end compensation report to Client payroll department to allow incorporation of known elements of Permanent Transfer Employee compensation on the database and inclusion in the appropriate government mandated wage statements.

Furnish Permanent Transfer Employee compensation provided by Client for home and host country tax return preparation to the global tax compliance coordinator, who will forward the information to the appropriate worldwide tax preparers.

## FULL SCOPE OF SERVICES POPULATION

One time fees per Global Employee authorized for services	
Pre-departure	\$965
Repatriation	\$630
Cost estimate (without Tax review)	\$575
Recurring fees	
On-assignment per month per Global Employee selected for Long Term International Assignment	\$450
Annual post repatriation fee for Global Employee that has not completed the tax equalization program	\$1215
General human resources questions	Per Hour
Expenses	Actual

## Permanent Transfer Population

Pre-departure, one time fee per Global Employee authorized for services	\$965
Per month per Global Employee selected for permanent transfer	\$195
Other special projects, approved by Client	Per Hour

ANNEX 1

Page 1

ATTACHMENT 2

FORM OF AGREEMENT BETWEEN E&Y AND PARTICIPANT  
AGREEMENT AND CONSENT- 2006 Tax Returns

This agreement is entered into as of \_\_\_\_\_, \_\_\_\_\_ between Ernst & Young LLP ("E&Y") and insert name of Participant ("Participant") [and, if applicable, Participant's spouse] in connection with E&Y's provision to Participant of expatriate tax services (the "Services") pursuant to the expatriate tax services program of WR Grace ("Client").

1. Participant [and, if applicable, Participant's spouse] make the following consent to disclosure of tax return information:
  - a. I (we) hereby authorize my employer to furnish to E&Y (or its affiliate) any and all information it may require with respect to my employment income.
  - b. I (we) hereby consent to have E&Y, its agents, contractors and affiliates, disclose to each other my (our) tax information in order to provide me (us) and Client with tax and/or accounting services, including ascertaining my satisfaction with the services provided.
  - c. Additionally, I hereby consent to have E&Y (or its affiliate) disclose to my employer the following:
    - i. such tax return information as is necessary with respect to the preparing, reviewing or processing of my reimbursement of excess income taxes under my employer's tax reimbursement policy,
    - ii. a copy of my (our) tax returns, and
    - iii. related bills and notices issued by tax authorities.

This consent to disclose is granted solely with respect to the preparing, reviewing or processing of my reimbursement of excess income taxes under my employer's tax reimbursement policy. Such information may not be disclosed or used by E&Y for any purpose other than the foregoing.

2. E&Y will, at the expense of Client, provide to Participant such of the Services, as set out in Annex 1 hereto, as Participant shall elect, provided that Participant provides to E&Y in a timely manner all such information as E&Y may reasonably require.
3. Treasury regulations require individuals to file disclosure statements with the IRS relating to certain tax strategies/transactions that the IRS has identified as a Listed Transaction, any transaction that is substantially similar to a Listed Transaction, and Other Reportable Transactions. The disclosure statements must be filed with the proper tax return and also sent separately to the IRS. In addition, some states have enacted tax shelter legislation requiring taxpayers to file reportable transaction disclosure statements with the appropriate state income and franchise tax returns. Failure to properly disclose any of these transactions/strategies in which you directly or indirectly participated may result in the imposition of penalties. During the process of gathering data to prepare your tax return(s), you will be provided with a questionnaire regarding Listed Transactions and Other Reportable Transactions that you must complete and return in order for E&Y to prepare your tax return(s). E&Y will not be liable for any penalties resulting from your failure to accurately and timely respond to the questionnaire or to timely file the required disclosure statements.



## ATTACHMENT 2

4. E & Y will not be liable for any claim for damages arising out of or in connection with any services provided hereunder for Client or Participant in an amount greater than the amount of fees actually received by Ernst & Young LLP with respect to the services performed on Participant's behalf and directly relating to and forming the basis of such claim.

No party to this Agreement will, in any event, be liable to the other, for any reason, for any consequential, incidental, special, punitive or indirect damages, including loss of profits, revenue, data, use of money or business opportunities, regardless of whether notice has been given or there is an awareness that such damages have been or may be incurred.

5. Any controversy or claim arising out of or relating to the services covered by this Agreement and provided to you shall be submitted first to voluntary mediation, and if mediation is not successful, then to binding arbitration, in accordance with the Rules for Non-Administered Arbitration of the International Institute for Conflict Prevention and Resolution ("Rules") as in effect on the date of this agreement. Judgment on any arbitration award may be entered in any court of appropriate jurisdiction.

6. All advice and other services E&Y provides pursuant to this engagement are intended to be solely for the benefit of Client and/or the Participants and are not for the benefit of anyone else.

7. From time to time, and depending on the circumstances, non-CPA personnel, including non-CPA owners of affiliated firms, as well as independent contractors and consultants to E&Y, may participate in the services we provide to you.

8. We consider all nonpublic information about our clients to be confidential. This includes personal and financial information provided by you or by others, as well as information we generate on your behalf. It is our policy not to disclose client information to our affiliates, agents, contractors or Client, except in connection with the rendering of tax preparation services to you. It is our policy not to disclose client information to other third parties except as required by law, without client consent.

In some cases, we may transfer information in accordance with the above paragraph to or from the United States or another country. Although applicable privacy laws may vary depending on the jurisdiction, and may provide less or different protection than those of your home country, we require that all of our affiliates, agents and contractors observe our policies concerning any confidential client information that we provide to them, and we employ security systems designed to protect against unauthorized access and use of confidential information.

9. During the term of the engagement with E&Y to prepare your tax returns, you will also have access to E&Y's proprietary software tool myEYOnline (the Software), solely for purposes of assisting E&Y in completion of your tax returns, as and to the extent permitted from time to time by E&Y. E&Y will neither provide copies of the Software to you nor install the Software on your computer. Instead, the Software will at all times be installed on an E&Y computer or server and under the control of E&Y. You shall not copy or duplicate, or permit others to copy or duplicate, the Software. You shall not modify the Software. You shall not decompile, reverse engineer, or in any way derive any source code from or create any derivative work of the Software. You acknowledge that your use of the Software is not a substitute for any documentation or system of records created or maintained pursuant to law,

ANNEX 1  
Page 1

Scope of Services and Fees

Country Where Work to be Performed	Service Performed	Scope of Service Performed	Scope Assumptions	Client/Expatriate Responsibility
US	Amended Federal Tax Return	The preparation of an amended Federal tax return.	E&Y will prepare amended tax returns as authorized by Client. The expatriate will need to provide information as necessary for the preparation of the return.	Provision of any necessary information as can be provided by Client for the preparation of the amended return.
US	Amended State Tax Return(s)	The preparation of an amended State tax return.	E&Y will prepare amended tax returns as authorized by Client. The expatriate will need to provide information as necessary for the preparation of the return.	Provision of any necessary information as can be provided by Client for the preparation of the amended return.
US	Annual Expatriate Federal Tax Return	Preparation of Federal tax return.	Expatriate to complete Tax Organizer, as provided by E&Y, by agreed upon date with Client.	Client and expatriate to provide all data timely.
US	Annual Expatriate State Tax Return	Preparation of State tax return.	Expatriate to complete Tax Organizer, as provided by E&Y, by agreed upon date with Client.	Client and expatriate to provide all data timely.
US	Arrival Tax Meeting	Meeting (either face to face or via telephone between E&Y & expatriate regarding host country tax implications of assignment).	Expatriate to be contacted within 48 hours of receipt of information from relocation vendor.	Client to provide assignment letter and expatriate contact information in a timely fashion.
US	Departure Tax Meeting	Meeting (either face to face or via telephone between E&Y & expatriate regarding tax implications in host country upon departure).	Expatriate to be contacted within 48 hours of receipt of information from relocation vendor.	Client to provide assignment letter and expatriate contact information in a timely fashion.
US	Gross-Up Calculation	Preparation of a US gross-up calculation at the request of Client.	Prepared on final year tax equalizations.	Client to provide complete information.
US	Home Country Hypothetical Tax Calculation	Preparation of one hypo calculation at the start of assignment and updated annually. If amended calculations are required, additional fee would be agreed to with Client.	Prepared in connection with start of assignment. Additional calculations completed based on request of Client.	Client to provide complete compensation summary and assumptions to be used.

WR Grace  
Statement of Work  
Page 19 of 20

004189208

004190334

ATTACHMENT 2

including, but not limited to, Internal Revenue Code Section 6001. You are solely responsible for maintaining separate copies of any documentation you input into the Software.

10. This agreement shall be governed by, and construed in accordance with, the laws of the State of New York applicable to agreements made and fully performed therein by residents thereof.

In witness whereof, the parties have executed this Agreement as of the date first set forth above.

*Ernst & Young LLP*

"Participant"

"Participant's Spouse"

\_\_\_\_\_  
[Name of Participant]

\_\_\_\_\_  
[Name of Participant's Spouse]

ANNEX I  
 Page 2

Scope of Services and Fees

Country Where Work to be Performed	Service Performed	Scope of Service Performed	Scope Assumptions	Client/Expatriate Responsibility
US	Home Country Tax Equalization Calculation	Preparation of tax equalization calculation in accordance with Client tax equalization policy.	To be completed with annual tax return.	Client to provide complete compensation breakdown, including gross-up and policy.
US	ITIN Application	Preparation of ITIN application to be submitted on behalf of expatriates' dependents.	To be completed with the annual tax return.	Expatriate to provide necessary information to complete application.
US	Preparation of Arrival/Departure Forms	Preparation of forms such as Form W-4, Form 673, Change of Address Form, etc. related to the arrival/departure of expatriate to/from the US.	To be completed in connection with the arrival or departure tax meeting.	Client/Expatriate to provide full information.
US	Request for Extension Including Detailed Calculation/Estimate	The preparation of Federal or State extension including a detailed tax calculation/estimate to determine possible payment to be made.	E&Y will prepare extensions prior to the filing due date(s) and will make sure to keep the expatriate in compliance with US filing deadlines.	Client to provide detailed compensation information and expatriate to provide data necessary to be able to calculate tax estimate.
US	Request for Extension of Time to File	The preparation of Federal and State extensions as applicable, assuming no detailed calculations required.	E&Y will prepare extensions prior to the filing due date(s) and will make sure to keep the expatriate in compliance with US filing deadlines.	Basic information to be provided by Client and/or expatriate to complete extension.
US	Response to Routine Tax Authority Notice	Review and response to notices issued by the taxing authority. If issues are more complex, time would be billed in agreed upon hourly rates.	E&Y will undertake the prompt review of notices received from the tax authority, and timely rectification or clarification of any issues arising.	Client and/or expatriate to provide information as requested.
Non-US	Non-US Tax Return	Preparation of annual basis non-US tax returns of Host country as agreed by company.	Expatriate to complete Tax Organizer, as provided by E&Y, by agreed upon date with Client.	Client and expatriate to provide all data timely.

Note: Our professional fees will be subject to the Consumer Price Index ("CPI"). See body of engagement letter.  
 Note: Fees are based on home country fees not in US\$

**Exhibit B**

Category	PILL	No Connection	Prior Connection	Current Connection
Debtors	A-1 Bit & Tool Co., Inc., Alewife Boston Ltd.,	x		
Debtors	Alewife Land Corporation, Amicon, Inc.,	x		
Debtors	Asbestos Management Inc	x		
Debtors	Axial Basin Ranch Company	x		
Debtors	CB Biomedical, Inc. (f/k/a Circe Biomedical, Inc.),	x		
Debtors	CC Partners (f/k/a Cross Country Staffing),	x		
Debtors	CCHP, Inc., Coalgrace, Inc.,	x		
Debtors	Coalgrace II Inc.	x		
Debtors	Creative Food 'N' Fun Company	x		
Debtors	Darex Puerto Rico, Inc	x		
Debtors	Del Taco Restaurants, Inc	x		
Debtors	Dewey and Almy, LLC (f/k/a Dewey and Almy Company),	x		
Debtors	E&C Liquidating Corp., Emerson & Cuming, Inc.),	x		
Debtors	Ecarg, Inc	x		
Debtors	Five Alewife Boston Ltd	x		
Debtors	G C Limited Partners I, Inc. (f/k/a Grace Cocoa Limited Partners I, Inc.),			x
Debtors	G C Management, Inc. (f/k/a Grace Cocoa Management, Inc.),			x
Debtors	GEC Management Corporation	x		
Debtors	Gloucester New Communities Company Inc	x		
Debtors	GN Holdings, Inc			x
Debtors	GPC Thomasville Corp.,	x		
Debtors	Grace A-B II Inc			x
Debtors	Grace A-B Inc			x
Debtors	Grace Chemical Company of Cuba	x		
Debtors	Grace Culinary Systems, Inc	x		
Debtors	Grace Drilling Company	x		
Debtors	Grace Energy Corporation	x		
Debtors	Grace Environmental, Inc	x		
Debtors	Grace Europe, Inc	x		
Debtors	Grace H-G II Inc	x		
Debtors	Grace H-G Inc	x		
Debtors	Grace Hotel Services Corporation	x		
Debtors	Grace International Holdings, Inc. (f/k/a Dearborn International Holdings, Inc.),	x		
Debtors	Grace JVH, Inc	x		
Debtors	Grace Offshore Company	x		
Debtors	Grace PAR Corporation	x		
Debtors	Grace Petroleum Libya Incorporated,	x		
Debtors	Grace Tarpon Investors, Inc	x		
Debtors	Grace Ventures Corp.,	x		
Debtors	Grace Washington, Inc	x		
Debtors	Gracoal II, Inc	x		
Debtors	Gracoal, Inc	x		
Debtors	Guanica-Caribe Land Development Corporation	x		
Debtors	Hanover Square Corporation	x		
Debtors	Hayden-Gulch West Coal Company	x		
Debtors	H-G Coal Company	x		
Debtors	Homco International, Inc	x		
Debtors	Kootenai Development Company	x		
Debtors	L B Realty, Inc.,	x		
Debtors	Litigation Management, Inc. (f/k/a GHSC Holding, Inc.),	x		
Debtors	Monolith Enterprises, Incorporated	x		
Debtors	Monroe Street, Inc	x		
Debtors	MRA Holdings Corp. (f/k/a Nestor-BNA Holdings Corporation),	x		
Debtors	MRA Intermedco, Inc. (f/k/a Nestor-BNA, Inc.),	x		
Debtors	MRA Staffing Systems, Inc. (f/k/a British Nursing Association, Inc.),	x		
Debtors	Remedium Group, Inc. (f/k/a Environmental Liability Management, Inc.),	x		
Debtors	Southern Oil, Resin & Fiberglass, Inc.,	x		
Debtors	W. R. Grace & Co. (f/k/a Grace Specialty Chemicals, Inc.),			x
Debtors	W. R. Grace & Co.-Conn.,			x
Debtors	W. R. Grace Capital Corporation,			x
Debtors	W. R. Grace Land Corporation,			x
Debtors	Water Street Corporation		x	

Category	PIIL	No Connection	Prior Connection	Current Connection
Debtors Attorneys	Kirkland & Ellis			x
Debtors Attorneys	Pachulski, Stang, Ziehl, Young, & Jones		x	
Debtors Other Professionals retained in connection with these Chapter 11 Cases	A. William Roberts, Jr., & Assoc.	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Adams & Adams	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Adams & Graham	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Akerman Senterfitt & Edison	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Allen & Overy	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Altheimer & Gray		x	
Debtors Other Professionals retained in connection with these Chapter 11 Cases	American Appraisal Associates, Inc.	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Anthony J. DeLaurentis, P.A.	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Arent, Fox, Kintner, Plotkin, Kahn			x
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Arnold, Corby D., Esquire	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Artale, Beverly J., Esquire	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Arthur Andersen		x	x
Debtors Other Professionals retained in connection with these Chapter 11 Cases	ASA (Actuarial Sciences Associates Inc)		x	
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Aultman Tyner, Ruffin & Yarborough, Ltd.	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Austern, David T	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Babcock, Bret S., Esquire	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Baker & McKenzie			x
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Baker Botts, LLP		x	x
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Baker, Donelson, Bearman & Caldwell		x	
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Baker, Thomas A.	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Barnes & Thomburg	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Bell Royer & Sanders, LPA	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Benjamin, Yocum & Heather, LLC	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Berber, Robert H.	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Berger, Davis & Singeman	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Bernstein, Shur, Sawyer & Nelson	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Berry & Berry	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Beveridge & Diamond, P.C.		x	
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Bilzin Sumberg Dunn Baena Price & Axelrod LLP	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Blackstone Group, L.P.			x
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Borton, Petrini & Conron, LLP	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Bowe & Fernicola LLC	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Bradley & Riley	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Bradly Arant Rose & White LLC	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Brodsky & Brodsky	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Brooks & Hamby, P.C.	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Brown Obringer Shaw Beardsley & Decandio PC	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Bruchaus Westrick Heller Lober	x		

Category	PIIL	No Connection	Prior Connection	Current Connection
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Brunini, Grantham, Grower & Hewes	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Bryan Cave			x
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Burns, Doane, Swecker & Mathis	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Burroughs Helper Broom MacDonald & Hebra	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Butler, Rubin, Saltarelli & Boyd	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Cabinet Weinstein	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Cahill Gordon & Reindel		x	x
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Cambridge Environmental	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Campbell Woods Bagley Emerson McNeer & Nemdon	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Campbell, McCranie, Sistrunk, Anzelmo & Hardy PC		x	
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Caplin & Drysdale			x
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Cardwell Conner PC	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Carella, Byrne, Bain, Gilfillan, Cecchi, Stewart & Olstein	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Carvin & Delaney LLP	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Casner & Edwards LLP	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Cassiday, Schade & Gloor	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Cetrulo & Capone	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Christensen, Moore, Cockrell, Cummings & Axelberg, P.C.	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Christopher J. Muse	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Connell Foley & Gelser	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Constantine & Partners	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Coots Henke & Wheeler	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Copeland, Cook, Taylor & Bush	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Covington & Burling		x	x
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Cowles & Thompson	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Crady, Jewett & McCulley, LLP		x	
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Craig Jameson	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Cravath, Swaine & Moore		x	
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Cummings & Lockwood		x	
Debtors Other Professionals retained in connection with these Chapter 11 Cases	D'Agostine, Levine, Para & Netburn, P.C.	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Daniel B. Stephens & Associates	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Davis, Graham & Stubbs			x
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Debandt, Van Hecke, Lacke & Loesch	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Dechert Price & Rhoads		x	
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Decotis, Fitzpatrick, Cluck	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Dekker Fuller Moore, Inc.	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Deloitte & Touche LLP			x
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Deutsch Levy & Engel Chartered	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Dickinson, Wright, Moon, Van Dusen	x		



Category	PILL	No Connection	Prior Connection	Current Connection
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Dickstein, Shapiro, & Morin		x	
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Donohue, Sabo, Varley & Armstrong	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Dorsey & Whitney LLP			x
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Eck, Collins & Marsteller	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Elzufon Austin Reardon Tarlov & Mondell, PA	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Finnegan, Henderson, Farabow, Garrett, & Dunner		x	
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Fisher Rushmer Werrenrath	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Flemming Zulack & Williamson	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Foley Hoag & Eliot	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Forman, Perry, Watkins, Krutz & Tardy LLP	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Foss, Bowe & San Filippo	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Foster Swift Collins & Smith	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Fragomen, Del Rey & Bernsen PC		x	
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Friol, Partridge, Kohnke & Clements, P.C.	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Frost Brown Todd LLC	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Fukunaga, Matayoshi, Hershey & Ching	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Gannon, James P.	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Garlington Lohn & Robinson	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Gatti & Associates	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Gaucher & Associates	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Gibbons, Del Deo, Dolan, Griffinger & Vecchione			x
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Goins, Underkoffler, Crawford & Langdon	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Gonzalez Calvillo, SC	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Goodwin, Procter & Hoar		x	x
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Gordon & Rees	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Gordon Altman Weitzen Shalov & Wein	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Gordon, Arata, McCollam, Duplantis & Egan, LLP	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Goulston and Storrs	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Gowling Lafleur Henderson LLP		x	
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Grant Thornton	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Green & Akerman	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Greenbaum Doll & McDonald PLLC	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Greenbaum, Glusker, Fields, Machtinger		x	x
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Greenberg, Glusker, Fields, Claman		x	x
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Gunster, Yoakley, Valdes-Favil & Stewart P.A.		x	
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Haarmann, Hemmelrath & Partner	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Hahn Loeser & Parks		x	x
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Hailey, McNamara, Hall, Lamann & Papale	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Hal D. Hardin	x		

Category	PIIL	No Connection	Prior Connection	Current Connection
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Hale & Dorr	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Hamilton, Brook, Smith & Reynolds, P.C.	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Hancock & Estabrook, LLP	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Harris Turano & Mazza	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Hartzog Conger & Cason	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Harvey, Pennington, Cabot, Griffith & Rennelsen, Ltd.	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Heinrich Gordon Batchelder	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Heller, Ehrmann White & McAuliffe LLP	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Hinckley, Allen & Snyder LLP			x
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Hinkle Hensley, Shanor & Martin	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Hirschler Fleischer Weinberg Cox & Allen PC	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Hitt & Hiller	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Hodge & Dwyer	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Holland & Knight			x
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Holmes Roberts & Owen LLP	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Holmes, Roberts & Owen, LLP	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Honigman, Miller, Schwartz and Cohan		x	
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Hornstead Sutton	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Horwood Marcus & Berk	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Howard & Howard	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Howard J. Coffee RE Inc.	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Howard J. Troffkin, Esq.	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Howrey Simon Arnold & White	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Hoyle, Morris & Kerr	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	J. Munsche	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	J. Stephen Shi	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Jacobberger, Micallef & Assoc., P.A.	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	James, McElroy & Diehl, P.A.	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Jenkins & Gilchrist	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Jennings Strouss & Salmon	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	JM Posner, Inc.	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Johnson & Tomlin	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Jones & Keller	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Jones, Tete, Nolen, Hanchey, Swift, Spears & Fonti, LLP	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Kalin, Diane	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Katten, Muchin & Zavis		x	
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Kaye Scholer Fierman Hays & Handler	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Keefer Wood Allen & Rahal	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Kekst and Company Incorporated	x		

Category	PIIL	No Connection	Prior Connection	Current Connection
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Keller & Heckman			x
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Kemp, Duckett, Hopkins & Spradley	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	King Clexton & Feola, LLC	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Kingston & Hodnet	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Kinsella Communications	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Kirkpatrick & Lockhart LLP		x	
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Klett Rooney Lieber & Schorling	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	KPMG Legal	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Kramer Levin Naftalis & Frankel LLP	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Lahive & Cockfield	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Lane Powell Spears Lubersky	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Latham & Watkins		x	x
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Lavery, de Billy & Associates	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Lawson Lundell Lawson & McIntosh	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Lemer, David, Littenberg, Krumholz & Mentik, LLP	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Liedekerke-Wollers-Waelbroeck & Kirkpatrick	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Lockridge Grindal Naufen, PLLP	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Logan, Takashima & Nemoto	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Lugenbuhl, Burke, Wheaton, Peck, Rankin & Hubbard	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Lum Danzis Drasco Positan & Kleinberg	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	M. Freedman	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	MacPherson, Leslie & Tyerman	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Maisels Attorneys	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Maready, William Frank, Law	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Marten & Brown	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Martin Churchill Blair Hill Cole & Hollander	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Mathews, Dinsdale & Clark Barristers & Solicitors	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Mattson & Sherrod, Inc.	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Mayer Smith & Roberts	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Mayor, Day, Caldwell & Keeton		x	
Debtors Other Professionals retained in connection with these Chapter 11 Cases	McConnell Valdes	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	McDermott, Will & Emery		x	
Debtors Other Professionals retained in connection with these Chapter 11 Cases	McGuire Woods Battle & Battle	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	McKenna & McCormick	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	McKinney Stringer & Webster P.Co.	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	McLennan Ross	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	McNair Law Firm, PA	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	McNeese & Hahn PLLC	x		
Debtors Other Professionals retained in connection with these Chapter 11 Cases	Mehaffy & Weber	x		

Category	PIIL	No Connection	Prior Connection	Current Connection
Non-Debtors Affiliates	Grace Holding GmbH	x		
Non-Debtors Affiliates	Grace Hotel Services Corporation	x		
Non-Debtors Affiliates	Grace International Holdings, Inc.	x		
Non-Debtors Affiliates	Grace Japan Kabushiki Kaisha	x		
Non-Debtors Affiliates	Grace JVH, Inc.	x		
Non-Debtors Affiliates	Grace Korea Inc.	x		
Non-Debtors Affiliates	Grace Latin America, Inc.	x		
Non-Debtors Affiliates	Grace Management GP GmbH	x		
Non-Debtors Affiliates	Grace Management Services Inc	x		
Non-Debtors Affiliates	Grace NV	x		
Non-Debtors Affiliates	Grace Offshore Company	x		
Non-Debtors Affiliates	Grace Offshore Turnkey	x		
Non-Debtors Affiliates	Grace PAR Corporation	x		
Non-Debtors Affiliates	Grace Petroleum Libya, Inc.	x		
Non-Debtors Affiliates	Grace Quimica Compania Limitada	x		
Non-Debtors Affiliates	Grace Receivables Purchasing, Inc.	x		
Non-Debtors Affiliates	Grace rkesito Kft.	x		
Non-Debtors Affiliates	Grace Silica GmbH	x		
Non-Debtors Affiliates	Grace Silica NV	x		
Non-Debtors Affiliates	Grace Sp. z o.o.	x		
Non-Debtors Affiliates	Grace Sweden AB	x		
Non-Debtors Affiliates	Grace Tarpon Investors, Inc	x		
Non-Debtors Affiliates	Grace Venezuela, SA			x
Non-Debtors Affiliates	Grace Ventures Corporation	x		
Non-Debtors Affiliates	Grace Washington, Inc	x		
Non-Debtors Affiliates	Grace, SA			x
Non-Debtors Affiliates	Gracoal II, Inc	x		
Non-Debtors Affiliates	Gracoal, Inc	x		
Non-Debtors Affiliates	Guanica-Caribe Land Development Corporation	x		
Non-Debtors Affiliates	Hanover Square Corporation	x		
Non-Debtors Affiliates	Hayden-Gulch West Coal Company	x		
Non-Debtors Affiliates	H-G Coal Company	x		
Non-Debtors Affiliates	Homco International, Inc	x		
Non-Debtors Affiliates	Ichiban Chemical Co., Inc.	x		
Non-Debtors Affiliates	Ichiban Chemical Company Inc.	x		
Non-Debtors Affiliates	Inverco Benelux NV	x		
Non-Debtors Affiliates	Inversiones GSC, SA	x		
Non-Debtors Affiliates	Kootenai Development Company	x		
Non-Debtors Affiliates	L B Realty, Inc.	x		
Non-Debtors Affiliates	Litigation Management, Inc.	x		
Non-Debtors Affiliates	Monolith Enterprises, Incorporated	x		
Non-Debtors Affiliates	Monroe Street, Inc	x		
Non-Debtors Affiliates	MRA Holdings Corporation	x		
Non-Debtors Affiliates	MRA Intermedco, Inc.	x		
Non-Debtors Affiliates	MRA Staffing Systems, Inc.	x		
Non-Debtors Affiliates	Nestor-BNA Holdings Corporation	x		
Non-Debtors Affiliates	Nestor-BNA, Inc.	x		
Non-Debtors Affiliates	NZ Alltech, Inc.	x		
Non-Debtors Affiliates	Papelera Camagueyana, SA	x		
Non-Debtors Affiliates	Paramont Coal Co.	x		
Non-Debtors Affiliates	Pieri Especialidades, SL	x		
Non-Debtors Affiliates	Pieri SA	x		
Non-Debtors Affiliates	Pieri U.K. Limited	x		
Non-Debtors Affiliates	PT. Grace Specialty Chemicals Indonesia	x		
Non-Debtors Affiliates	Remedium Group, Inc.	x		
Non-Debtors Affiliates	Servicised Ltd.	x		
Non-Debtors Affiliates	Socit Civile Beau?Bton	x		
Non-Debtors Affiliates	Southern Oil, Resin & Fiberglass, Inc.	x		
Non-Debtors Affiliates	Storm van Bentem en Kluyver BV	x		
Non-Debtors Affiliates	The Separations Group	x		
Non-Debtors Affiliates	Trans?Meridian Insurance (Dublin)	x		
Non-Debtors Affiliates	W.R. Grace & Co. (India)			x
Non-Debtors Affiliates	W.R. Grace & Co.Conn.			x
Non-Debtors Affiliates	W.R. Grace (Hong Kong)			x
Non-Debtors Affiliates	W.R. Grace (Malaysia)			x
Non-Debtors Affiliates	W.R. Grace (Philippines)			x
Non-Debtors Affiliates	W.R. Grace (Singapore)			x
Non-Debtors Affiliates	W.R. Grace (Thailand)			x
Non-Debtors Affiliates	W.R. Grace Africa (Pty.)			x
Non-Debtors Affiliates	W.R. Grace Argentina SA			x
Non-Debtors Affiliates	W.R. Grace BV			x
Non-Debtors Affiliates	W.R. Grace Capital Corporation			x
Non-Debtors Affiliates	W.R. Grace Finance (NRO)			x
Non-Debtors Affiliates	W.R. Grace Holdings, SA de CV			x
Non-Debtors Affiliates	W.R. Grace Italiana SpA			x
Non-Debtors Affiliates	W.R. Grace Land Corporation			x
Non-Debtors Affiliates	W.R. Grace Limited			x
Non-Debtors Affiliates	W.R. Grace NV			x

Category	PIIL	No Connection	Prior Connection	Current Connection
Non-Debtors Affiliates	W.R. Grace SA			x
Non-Debtors Affiliates	W.R. Grace Southeast Asia Holdings Limited			x
Non-Debtors Affiliates	W.R. Grace Specialty Chemicals (Malaysia)			x
Non-Debtors Affiliates	W.R. Grace Taiwan, Inc.			x
Non-Debtors Affiliates	W.R.G. Colombia SA			x
Non-Debtors Affiliates	Water Street Corporation		x	
Non-Debtors Affiliates	WRG Argentina, SA	x		
Debtors Officers	Akers, John F.	x		
Debtors Officers	Baker, William L.	x		
Debtors Officers	Baldwin, H. F.	x		
Debtors Officers	Bettacchi, Paul	x		
Debtors Officers	Bettacchi, Robert	x		
Debtors Officers	Bettacchi, Robert J.	x		
Debtors Officers	Bobolts, Dudley L.	x		
Debtors Officers	Brown, R. C.	x		
Debtors Officers	Burke, Alicia	x		
Debtors Officers	Cambre, Ronald C.	x		
Debtors Officers	Cleary, David M.	x		
Debtors Officers	Corcoran, William M.	x		
Debtors Officers	Eccher, Susan	x		
Debtors Officers	Eider, J.	x		
Debtors Officers	Eschenbach, Harry	x		
Debtors Officers	Farnsworth, Susan E.	x		
Debtors Officers	Favorito, O. Mario	x		
Debtors Officers	Favorito, O. Mario	x		
Debtors Officers	Festa, A. E.	x		
Debtors Officers	Fox, Marye Anne	x		
Debtors Officers	Garvey, D. F.	x		
Debtors Officers	Hunter, Martin	x		
Debtors Officers	Jenkins, Robert F.	x		
Debtors Officers	Locke, R. H.	x		
Debtors Officers	Lyons, Henry C.	x		
Debtors Officers	Maggio, Robert A.	x		
Debtors Officers	McCaig, William Bill	x		
Debtors Officers	McGowan, W. Brian	x		
Debtors Officers	McMahon, Paul	x		
Debtors Officers	Medler, Robert J.	x		
Debtors Officers	Miller, Michael A.	x		
Debtors Officers	Monroe, William L.	x		
Debtors Officers	Murphy, John J.	x		
Debtors Officers	Nagy, Akos L.	x		
Debtors Officers	Nakashige, David	x		
Debtors Officers	Napoli-Filon, Elyse	x		
Debtors Officers	Norris, Paul J.	x		
Debtors Officers	O. Mario Favorito	x		
Debtors Officers	Paul Bettacchi	x		
Debtors Officers	Paul J. Norris	x		
Debtors Officers	Paul McMahon	x		
Debtors Officers	Piergrossi, Michael N.	x		
Debtors Officers	Poling, Gregory E.	x		
Debtors Officers	R. H. Locke	x		
Debtors Officers	Riddiesperger, Anthony G.	x		
Debtors Officers	Robert A. Maggio	x		
Debtors Officers	Robert F. Jenkins	x		
Debtors Officers	Robert J. Bettacchi	x		
Debtors Officers	Robert J. Medler	x		
Debtors Officers	Robert M. Tarola	x		
Debtors Officers	Robert P. Turner	x		
Debtors Officers	Ronald C. Cambre	x		
Debtors Officers	Rowan, Ruth E.	x		
Debtors Officers	Ruth E. Rowan	x		
Debtors Officers	Shelnitz, Mark A.	x		
Debtors Officers	Shen, Kang Hui	x		
Debtors Officers	Siegel, David B.	x		
Debtors Officers	Stringer, Alan	x		
Debtors Officers	Susan E. Farnsworth	x		
Debtors Officers	Susan Eccher	x		
Debtors Officers	Tarola, Robert M.	x		
Debtors Officers	Tegiacchi, Fabio	x		
Debtors Officers	Thomas A. Vanderslice	x		
Debtors Officers	Turner, Robert P.	x		
Debtors Officers	Vanderslice, Thomas A.	x		
Debtors Officers	W. Brian McGowan	x		
Debtors Officers	Walsh, Robert	x		
Debtors Officers	William L. Baker	x		
Debtors Officers	William L. Monroe	x		
Debtors Officers	William M. Corcoran	x		

Category	PIIL	No Connection	Prior Connection	Current Connection
Debtors Officers	Wolter, Jack	x		
Debtors Directors	Akos L. Nagy	x		
Debtors Directors	Alicia Burke	x		
Debtors Directors	Anthony G. Riddlesperger	x		
Debtors Directors	D. F. Garvey	x		
Debtors Directors	David B. Siegel	x		
Debtors Directors	David M. Cleary	x		
Debtors Directors	David Nakashige	x		
Debtors Directors	Dudley L. Bobolts	x		
Debtors Directors	Elyse Napoli-Filon	x		
Debtors Directors	Fabio Tegiacchi	x		
Debtors Directors	Gregory E. Polling	x		
Debtors Directors	Henry C. Lyons	x		
Debtors Directors	J. Elder	x		
Debtors Directors	John F. Akers	x		
Debtors Directors	John J. Murphy	x		
Debtors Directors	Kang Hui Shen	x		
Debtors Directors	Mark A. Shelnitz	x		
Debtors Directors	Martin Hunter	x		
Debtors Directors	Marye Anne Fox	x		
Debtors Directors	Michael A. Miller	x		
Debtors Directors	Michael N. Piergrossi	x		
Debtors Major Shareholders (5% or more)	Abraham Family Trust, The	x		
Debtors Major Shareholders (5% or more)	Alahna Forshay Fenske	x		
Debtors Major Shareholders (5% or more)	Angus W. Mercer	x		
Debtors Major Shareholders (5% or more)	Ann G. Fitzgerald	x		
Debtors Major Shareholders (5% or more)	Barbara Cates Baynard	x		
Debtors Major Shareholders (5% or more)	Betty D. Green	x		
Debtors Major Shareholders (5% or more)	Bob Robert Sunness	x		
Debtors Major Shareholders (5% or more)	Bonnie Nagai	x		
Debtors Major Shareholders (5% or more)	BURREL LEONARD	x		
Debtors Major Shareholders (5% or more)	Burrell Leonard	x		
Debtors Major Shareholders (5% or more)	Cede & Co	x		
Debtors Major Shareholders (5% or more)	Celwyn Company, Inc.	x		
Debtors Major Shareholders (5% or more)	Charles H. Erhart Jr.	x		
Debtors Major Shareholders (5% or more)	CHOMERICS, INC	x		
Debtors Major Shareholders (5% or more)	Citadel Investment Group LLC		x	x
Debtors Major Shareholders (5% or more)	Citadel Limited Partnership	x		
Debtors Major Shareholders (5% or more)	CMSS as Exchange Agent for Unexchanged Holders of Chomerics, Inc.	x		
Debtors Major Shareholders (5% or more)	Daisy Salzo Casilla	x		
Debtors Major Shareholders (5% or more)	David B. Siegel	x		
Debtors Major Shareholders (5% or more)	David Lawrence	x		
Debtors Major Shareholders (5% or more)	Dorothy F. Sellers	x		
Debtors Major Shareholders (5% or more)	Dorothy G. Kleiman	x		
Debtors Major Shareholders (5% or more)	Douglas V. Reynolds	x		
Debtors Major Shareholders (5% or more)	Edmund F. Guaraldi Revocable Trust	x		
Debtors Major Shareholders (5% or more)	Edna M. Loos	x		
Debtors Major Shareholders (5% or more)	Eileen Margaret Grimsditch	x		
Debtors Major Shareholders (5% or more)	Ellen R. Sax	x		
Debtors Major Shareholders (5% or more)	Elyse B. Napoli	x		
Debtors Major Shareholders (5% or more)	FRED P BRANDT	x		
Debtors Major Shareholders (5% or more)	Fred P. Brandt & Catherine A. Brandt	x		
Debtors Major Shareholders (5% or more)	Freda E. Strahl	x		
Debtors Major Shareholders (5% or more)	George Montgomery	x		
Debtors Major Shareholders (5% or more)	George R. Perrin	x		
Debtors Major Shareholders (5% or more)	George T. Fukui & Katherine K. Fukui	x		
Debtors Major Shareholders (5% or more)	Gerald W. Haimo	x		
Debtors Major Shareholders (5% or more)	Gert H. Teska	x		
Debtors Major Shareholders (5% or more)	Gregory E. Polling	x		
Debtors Major Shareholders (5% or more)	Griffin, Kenneth	x		
Debtors Major Shareholders (5% or more)	Haig Torigian	x		
Debtors Major Shareholders (5% or more)	Harold A. Eckmann	x		
Debtors Major Shareholders (5% or more)	Harry S. Rinker Trust	x		
Debtors Major Shareholders (5% or more)	Hilda Salz O	x		
Debtors Major Shareholders (5% or more)	Holmes Oil Company	x		
Debtors Major Shareholders (5% or more)	Holmes, Max	x		
Debtors Major Shareholders (5% or more)	James G. Schaefer	x		
Debtors Major Shareholders (5% or more)	Janet L. Farr & Edward S. Farr	x		
Debtors Major Shareholders (5% or more)	Jeanette L. Vachon Trust UA	x		
Debtors Major Shareholders (5% or more)	JOAN MCKAY YOUNG	x		
Debtors Major Shareholders (5% or more)	Joanna M. Foley & Joseph P. Foley	x		
Debtors Major Shareholders (5% or more)	John A. Santillo & Rose Santillo	x		
Debtors Major Shareholders (5% or more)	John McKay Young	x		
Debtors Major Shareholders (5% or more)	John O. Flender	x		
Debtors Major Shareholders (5% or more)	John W. Austin Jr. & Patsy W. Austin Trust UA	x		
Debtors Major Shareholders (5% or more)	Johnny P. Forehand Jr.	x		
Debtors Major Shareholders (5% or more)	Joseph A. Rightmyer	x		

Category	PIIL	No Connection	Prior Connection	Current Connection
Debtors Major Shareholders (5% or more)	Joyce M. Mercer	x		
Debtors Major Shareholders (5% or more)	Kathryn C. Mattingly	x		
Debtors Major Shareholders (5% or more)	Lack & Lindsay	x		
Debtors Major Shareholders (5% or more)	LACK & LINDSAY	x		
Debtors Major Shareholders (5% or more)	Laurey Mercer Rigsbee	x		
Debtors Major Shareholders (5% or more)	Lawrence M. Pucci	x		
Debtors Major Shareholders (5% or more)	Leonard L. Brown	x		
Debtors Major Shareholders (5% or more)	Lillian Berman	x		
Debtors Major Shareholders (5% or more)	Loriot & Co	x		
Debtors Major Shareholders (5% or more)	Louise Loffredo	x		
Debtors Major Shareholders (5% or more)	M EVELYN BOWMAN	x		
Debtors Major Shareholders (5% or more)	M. Evelyn Bowman	x		
Debtors Major Shareholders (5% or more)	Magdalen Sleeman	x		
Debtors Major Shareholders (5% or more)	Malech 1989 Family Trust	x		
Debtors Major Shareholders (5% or more)	Margaret M. Sokol	x		
Debtors Major Shareholders (5% or more)	Maria O. De Salz	x		
Debtors Major Shareholders (5% or more)	Mark A. Shelnitz	x		
Debtors Major Shareholders (5% or more)	Mary C. Kodis Trust	x		
Debtors Major Shareholders (5% or more)	Merle Reppert	x		
Debtors Major Shareholders (5% or more)	Noel A. Lee	x		
Debtors Major Shareholders (5% or more)	Olaf B. Schubbe	x		
Debtors Major Shareholders (5% or more)	P.S. DeBeaumont	x		
Debtors Major Shareholders (5% or more)	Patricia Stanley	x		
Debtors Major Shareholders (5% or more)	Paul J. Norris	x		
Debtors Major Shareholders (5% or more)	Peninsula Partners, LP	x		
Debtors Major Shareholders (5% or more)	Phyllis Schriger	x		
Debtors Major Shareholders (5% or more)	Phyllis Schriger & William D. Roger	x		
Debtors Major Shareholders (5% or more)	Plainfield Asset Management LLC	x		
Debtors Major Shareholders (5% or more)	Quentin Alexander	x		
Debtors Major Shareholders (5% or more)	Quentin L. Thelen	x		
Debtors Major Shareholders (5% or more)	R. Ronald Kleiman	x		
Debtors Major Shareholders (5% or more)	Rae C. Heiple	x		
Debtors Major Shareholders (5% or more)	Raymond E. Smiley	x		
Debtors Major Shareholders (5% or more)	Richard J. Nozemack	x		
Debtors Major Shareholders (5% or more)	Richard J. Schoofs	x		
Debtors Major Shareholders (5% or more)	Robert Bendheim	x		
Debtors Major Shareholders (5% or more)	Robert E. Anderson & Mary F. Anderson	x		
Debtors Major Shareholders (5% or more)	Robert H. & Joan P. Beber	x		
Debtors Major Shareholders (5% or more)	Robert L. Cox Jr.	x		
Debtors Major Shareholders (5% or more)	Ronald C. Cambre	x		
Debtors Major Shareholders (5% or more)	Rose M. Johnston	x		
Debtors Major Shareholders (5% or more)	Rudolf B. Peest	x		
Debtors Major Shareholders (5% or more)	Simon Atlas	x		
Debtors Major Shareholders (5% or more)	Smiley BBN Family Partnership, The	x		
Debtors Major Shareholders (5% or more)	Steven S. Paloumbis	x		
Debtors Major Shareholders (5% or more)	Sylvia M. Erhart	x		
Debtors Major Shareholders (5% or more)	THE ABRAHAM FAMILY TRUST	x		
Debtors Major Shareholders (5% or more)	THE SMILEY BBN FAMILY PARTNERSHIP	x		
Debtors Major Shareholders (5% or more)	Thomas Arlen Evans & Dotzie Kay Evans	x		
Debtors Major Shareholders (5% or more)	WBRIAN MC GOWAN	x		
Debtors Major Shareholders (5% or more)	W R GRACE & CO BOOK ENTRY MEMO A/C	x		
Debtors Major Shareholders (5% or more)	W. Brian McGowan	x		
Debtors Major Shareholders (5% or more)	W.R. Grace & Co Book Entry Memo A/C	x		
Debtors Major Shareholders (5% or more)	Wachovia Bank of North Carolina		x	x
Debtors Major Shareholders (5% or more)	Wayne T. Smith	x		
Debtors Major Shareholders (5% or more)	Willie H. Blanton	x		
Debtors Major Shareholders (5% or more)	William A. Maude	x		
Debtors Major Shareholders (5% or more)	WILLIAM L. MONROE	x		
Debtors Major Shareholders (5% or more)	William L. Monroe	x		
Debtors Major Shareholders (5% or more)	William M. Corcoran	x		
Debtors Major Shareholders (5% or more)	WILLIE H BLANTON	x		
All Secured Lenders, including DIP lenders	ABN Amro Bank NV			x
All Secured Lenders, including DIP lenders	Bank of America, N.A.			x
All Secured Lenders, including DIP lenders	Bank of New York			x
All Secured Lenders, including DIP lenders	Bank of Nova Scotia		x	
All Secured Lenders, including DIP lenders	Barclays Bank PLC		x	x
All Secured Lenders, including DIP lenders	Chase ManhattanMorgan J.P. Morgan & Chase Co.		x	x
All Secured Lenders, including DIP lenders	Citibank, NA			x
All Secured Lenders, including DIP lenders	Commerzbank A.G.		x	

Category	PIIL	No Connection	Prior Connection	Current Connection
All Secured Lenders, including DIP lenders	Credit Lyonnais			x
All Secured Lenders, including DIP lenders	Credit Suisse First Boston Corp.			x
All Secured Lenders, including DIP lenders	Dresdner Bank A.G.		x	
All Secured Lenders, including DIP lenders	First Union Bank			x
All Secured Lenders, including DIP lenders	Hapoalim	x		
All Secured Lenders, including DIP lenders	HSBC/Marine Midland		x	x
All Secured Lenders, including DIP lenders	Lloyds Bank, Dubai	x		
All Secured Lenders, including DIP lenders	Northern Trust Bank	x		
All Secured Lenders, including DIP lenders	The Chase Manhattan Bank (agent)		x	x
All Secured Lenders, including DIP lenders	The Depository Trust Company			x
All Secured Lenders, including DIP lenders	Wachovia Bank & Trust Company, N.A.		x	x
All Substantial Unsecured Bondholders or Lenders	ABN Amro Bank NV			x
All Substantial Unsecured Bondholders or Lenders	Bank of America			x
All Substantial Unsecured Bondholders or Lenders	Barclays Bank PLC		x	x
All Substantial Unsecured Bondholders or Lenders	Chase Manhattan Bank		x	x
All Substantial Unsecured Bondholders or Lenders	Dresdner Bank		x	
All Substantial Unsecured Bondholders or Lenders	First Union National Bank			x
All Substantial Unsecured Bondholders or Lenders	HSBC/Marine Midland		x	x
All Substantial Unsecured Bondholders or Lenders	Northern Trust Bank	x		
All Substantial Unsecured Bondholders or Lenders	Wachovia Bank and Trust Company		x	x
All Indenture Trustees	Cede & Co	x		
All Indenture Trustees	Deposit Guaranty Corp.		x	
Official Statutory Committee members	ABN Amro Bank NV			x
Official Statutory Committee members	Angus W. Mercer	x		
Official Statutory Committee members	Anthony Angiuli	x		
Official Statutory Committee members	Bank of America, N.A.			x
Official Statutory Committee members	Bankers Trust Company	x		
Official Statutory Committee members	Beverly Maulden, representative of John Wesley Maulden	x		
Official Statutory Committee members	Citadel Investment Group LLC		x	x
Official Statutory Committee members	Dimensional Fund Advisors	x		
Official Statutory Committee members	Duma Capital Partners, L.P.	x		
Official Statutory Committee members	Dune Capital LLC	x		
Official Statutory Committee members	First Union National Bank			x
Official Statutory Committee members	Halcyon Asset Management LLC			x
Official Statutory Committee members	Harvey Balf	x		
Official Statutory Committee members	J.P. Morgan Chase & Co.		x	x
Official Statutory Committee members	Jennette Parent, representative of estate of Thomas Parent	x		
Official Statutory Committee members	John J. Russell	x		
Official Statutory Committee members	John Smutko	x		
Official Statutory Committee members	Marco Barbenti	x		
Official Statutory Committee members	Nathan O. Philips, Jr.	x		
Official Statutory Committee members	Pacific Freeholds	x		
Official Statutory Committee members	Peninsula Partners, LP	x		
Official Statutory Committee members	Raymond E. Smiley	x		
Official Statutory Committee members	Roberta Jeffrey, Esq., representative of estate of Frank Jeffrey	x		
Official Statutory Committee members	Royce N. Ryan	x		
Official Statutory Committee members	Sealed Air Corporation		x	x
Official Statutory Committee members	Silver Point Capital, L.P.	x		
Official Statutory Committee members	Steven Jones, representative of estate of Barbara Ellen Hammack	x		
Official Statutory Committee members	The Bank of New York			x
Official Statutory Committee members	The Prudential Insurance Company of America		x	x
Official Statutory Committee members	The Trustees of Princeton University			x
Official Statutory Committee members	Thomas J. Jones	x		
Official Statutory Committee members	U.S. Department of Justice	x		